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Accounting, Actorhood and Actors: A Comment on: Casting Call: The Expanding Nature of Actorhood in U.S. Firms, 1960-2010 by Patricia Bromley and Amanda Sharkey

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Abstract

The paper by Bromley & Sharkey (this volume) brings to the fore the notion of actorhood as developed in the work of John Meyer and his colleagues, which has been only tangentially mobilised within accounting scholarship. This commentary proposes some reasons for this limited mobilisation and discusses the intellectual value of the concept of actorhood for accounting research and new institutionalism in organisation studies more broadly. In particular, it offers some reflections on how actorhood in new institutionalism, action in actor-network theory and subjectification in the Foucauldian tradition may be placed in a productive dialogue.

Keywords: actorhood; new institutionalism; actor-network theory; subjectification; homo oeconomicus; homo juridicus.

Unlike decoupling, isomorphism, institutional logics, institutional work, institutional entrepreneurship, and other influential notions within the conceptual repertoire of new institutionalism in organisation studies, *actorhood* so far has had little resonance within accounting scholarship. A search in this journal, for example, reveals only a handful of articles more or less directly referring to this concept as developed in the work of John Meyer and his colleagues (Drori, Meyer & Hwang, 2009; Frank & Meyer, 2002; Jepperson & Meyer, 2011; Meyer, 1986a; 2009; 2010; Meyer, Boli & Thomas, 1987; Meyer & Bromley, 2013; Meyer & Jepperson, 2000), in contrast to the many more articles mobilising the notion of actor from actor-network theory (ANT), or the smaller but growing number of papers examining processes of subjectification in the wake of the work of Foucault and others such as Hacking (e.g. 1986). As a result, the analytical reach of the notion of actorhood within accounting scholarship remains relatively uncharted.

Below the surface of conceptual coatings, however, accounting scholarship has dealt with many different aspects of the social and cultural construction of actors, both organisations and individuals, though often in the less immediately generalizable or systematic approach typical of qualitative research. For example, research has shown the role of accounting's entity assumptions and related discourses of accountability in reconstructing public and private organisations as bounded, autonomous and accountable units, often with unintended consequences. More generally, a substantial body of work has accumulated over the years on the centrality of accounting as a signifier of rational action, with both decoupling and disciplining effects at play. Furthermore, the accounting profession has been studied as one of the most prominent "rationalized others" (Meyer, 1996) shaping contemporary world polity. Finally, there is a question of the extent to which "subjectification" in Foucauldian accounting scholarship and actorhood in new institutionalism may share substantial conceptual ground.

The paper by Bromley and Sharkey offers an opportunity to revisit the relationship between accounting and new institutionalism in organisation studies (Carruthers, 1995; Lounsbury, 2008; Meyer, 1986b; Miller & Power, 2013), in particular when it comes to the theme of financial reporting, which has remained relatively under-research from a social and institutional perspective (see Robson, Young & Power, 2017). Their study also

invites some reflections on why empirical research on actorhood has been scarce both within organisation studies and accounting research.

New institutionalism and actorhood

New institutionalism has for some time been reflecting upon itself (Greenwood, Hinings & Whetten, 2014; Lounsbury, 2008; Scott, 2008; see also Hasselbladh & Kallinikos, 2000). The field has been moving away from almost stylised studies of diffusion and isomorphism, which tended to project the technical and the institutional as separate realms to the point of reducing the institutional to the “irrational” (see discussions in Lounsbury, 2008 and Scott, 2008). However, new calls for renewal have recently been made. It has been argued that new institutionalism in organisation studies has come close to taking its very unit of analysis – the organisation – too much for granted. It has been suggested that research needs to rebalance its attention from field-level institutional dynamics to individual organisations, their differences, and the specific ways in which the latter emerge from institutional processes (Greenwood et al. 2014, p. 1206), in line with calls made earlier by Lounsbury in this journal (2008). Interestingly, while Greenwood et al., echoing Scott (2008) and King, Felin & Whetten (2010), stress the need to “to treat organizations as actors” (2014, p. 1207), they do not refer to actorhood as conceptualised in the work of John Meyer and his colleagues. Calls for renewal share an interest in the concept of institutional logic (Friedland & Alford, 1991) as a way to better capture the mutual constitution of organisations and wider institutional fields, and to return to new institutionalism’s early appreciation of technical issues as “institutionally embedded” (Lounsbury, 2008, p. 351; Greenwood et al., 2014; R. Meyer & Höllerer, 2014), but they have not related the notion of actorhood to this research agenda. Yet such a notion could provide an important theoretical backbone for the “coherent, holistic account of how organizations are structured and managed” which Greenwood et al. (2014, p. 1206) invite.

The explanation for this lack of engagement with the notion of actorhood may be found in the never fully resolved tension between new institutionalism in organisation studies and dominant (largely Anglo-American) interest-based, rationalist and functionalist theories of organisation and action. As organisational new institutionalism developed dialectically against the background of such theories, it has faced a constant

pressure to be re-absorbed into their paradigms. The distinction rational/symbolic, originally introduced as a radical move away from rationalist or functionalist analyses, became a sort of conceptual Achilles' heel which initially confined institutional research to explanations of the irrational, leaving functionalist and rationalist accounts of organisation largely untouched (Friedland & Alford, 1991; Lounsbury, 2008; Scott, 2008). The notion of isomorphism, too, has often been read as a sort of semi-rational response to uncertainty for those less able to control their environment, recasting the analysis in an economic-behavioural or decision science framing (Lounsbury, 2008). These are well known issues and a lot has been said and done, conceptually and empirically, to overcome them (see also Lawrence, Suddaby & Leca, 2009). Yet a recent exchange between Greenwood et al. and Meyer and Höllerer in the *Journal of Management Studies* suggests that the conceptual tension between actors and institutions, between specific organisations and generalised institutional processes, between practice variation and symbolic conformity, between, ultimately, a more "micro" organisational and intra-organisational focus and more "macro" field-level or societal-level analyses, remains ongoing. Greenwood et al. warn against the risk of collapsing organisations' distinctiveness and unique trajectories into readily given institutional patterns – a warning echoing earlier ones against new institutionalism as a theory of isomorphism. The fear is that the institutional focus, while important, may swamp the organisational. Meyer & Höllerer partly agree with this warning but also offer a rebuttal, observing that much research concerned with variation often falls into the opposite trap of taking institutions and the institutional for granted. This juxtaposition institution/organisation and the related one of sameness/difference seems to be an ongoing source of discomfort within new institutional research (Drori, Höllerer & Walgenbach, 2014). This may well be because such tension underpins traces of the deeper one between new institutionalism and functional and rationalist theories of action (Jepperson & Meyer, 2011). Re-orienting scholarship attention towards individual organisations and their specificities (Greenwood et al., 2014) is feared as it could ultimately create an opportunity to grant these re-discovered organisational actors too much "freedom" or "autonomy" from their institutional embeddedness: "our unease ... increases when organizations are personified by overemphasizing their actorhood", Meyer & Höllerer, 2014, p. 1223). It is as if rational action was constantly threatening to reappear under different institutional guises, and

pockets of functionalism always on the point of occupying those conceptually challenging interstices between individuals, organisations and institutions (for a review of how accounting research speaks to these issues, see Miller & Power, 2013).

This is precisely what makes the notion of actorhood, conceptualised in the work of John Meyer and colleagues, so important. By placing the cultural/symbolic construction of rational action firmly at the centre of analysis, actorhood forcefully returns rationality to its early status of key dependent variable (Meyer & Rowan, 1977). The institutional dynamics of the expansion of actorhood captured by studies such as Bromley and Sharkey's can indeed help explain why rational actors seem to creep up everywhere, so to speak, including in our scholarship. Engaging with actorhood requires a reflexivity that is rare in the social sciences, let alone mainstream management and organisation studies. This may well explain why this particular concept has not travelled as much as others and has yet to attract a substantive body of empirical research: it will not allow functionalism or rational choice in through the back door. As John Meyer noted (2009, p. 42):

[I]t must be emphasized that this theoretical perspective creates a certain discomfort in American sociology, and is often seen as in conflict with more realist perspectives. [...] The problem is normative. The American economy, political system, and culture rest strikingly for their legitimation on principles of actorhood – particularly individual actorhood. The notion that actors are themselves constructions violates a whole normative order that is deeply built into American social theory. [...] There is a sort of red line, in American social theory, exactly between more realist mechanisms and the idea of mimetic isomorphism, which denies the ultimate primacy of humans seen as small gods (or “actors”).

Actorhood challenges the status quo and one can hope to see more empirical studies follow in the path traced by Bromley and Sharkey, seeking to document and make visible the sheer expansion of rational models of action, including in domains where they could least be expected (the family, religious groups, non-Western cultures, and the like). Notwithstanding the methodological difficulties noted by Bromley and Sharkey, it would be important to examine patterns of actorhood expansion across types of organisations and institutional fields, national and transnational contexts, and time periods, so as to

capture shifts in the drivers and constitutive elements of actorhood, including counter-intuitive processes in which actorhood appears to “shrink” rather than expand, and the possible related “crises of individualism” in which actorhood is redefined and reaffirmed (Meyer, 1986a).

Actorhood, actor-networks, and *homo oeconomicus*

The relationship between accounting research and organisation studies has been extensively re-examined in recent review articles (Chapman, Cooper & Miller, 2009; Miller & Power, 2013; Lounsbury, 2008; see also Hasselbladh & Kallinikos, 2000). It will suffice here to suggest that the prominence of ANT and of Foucault’s legacy within accounting scholarship helps explain why actorhood as theorised in the work of John Meyer and his colleagues has not been much mobilised within such scholarship.

ANT, while in many ways at odds with new institutionalism, may well be regarded as a theory of institutionalisation and institutional change (Czarniawska & Sevón, 1996; Labatut, Aggeri & Girard, 2011; Lounsbury, 2008; Mennicken, 2008; Robson, 1991). Its refusal to talk of institutions as such and its insistence on the actor-network as the unit of analysis which takes neither the actor, nor its institutional embeddedness, for granted (Callon & Latour, 1981; Callon, 1998), provides a useful antidote against the pitfall of over-emphasising institutional field-level dynamics at the expense of the individual, the organisational, the technological, the material (Greenwood et al., 2014; Hasselbladh & Kallinikos, 2000). ANT’s imperative to “follow the actors” (Callon, 1980; Latour, 1987) and its “flattening of the universe” (Latour, 1996), however, have also been critically read as opening the door to over-simplified characterisations of action. This seems particularly the case when the actors in question are market actors, and the focus of research is somewhat confined to the role of economic theories in “performing” their actions and beliefs to the point of being vindicated by them (Callon, 1998; MacKenzie, Muniesa & Siu, 2007; MacKenzie & Millo, 2003). There is a risk of postulating a tight coupling of market actors and economic models which could ultimately make the actors of ANT almost indistinguishable from specimens of *homo oeconomicus* (Mirowski & Nik-Khah, 2007). Even if regarded as constructed by economics (Callon, 1999), such specimens are all that is left in sight of the performativity perspective, at the expense of alternative analytical lenses which include more traditional political-economic explanations as well

as the role of disciplines and bodies of expertise beyond economics (including accounting) in constituting action (Miller, 2008).

In the light of this criticism, comparing ANT and the “actors of modern society” perspective seems productive. The latter perspective reminds us of loose couplings, non-rational outcomes, and the many tensions, inconsistencies and perceived failures that accompany processes of cultural rationalisation, within markets and *beyond*. It promotes an understanding of rational action as both scripted *and* decoupled, in line with theoretical sensitivities of ANT which superficial readings of the performativity perspective may obscure (Holm, 2007). Conversely, ANT and related studies of performativity pose a challenge for new institutional theorisations of action in that they force the latter to look at economics in the face, so to speak, asking what is the relationship between rationalised actors and *homo oeconomicus* (Callon, 1999).

This brings us directly to the other intellectual tradition which has pervaded accounting scholarship’s perspectives on actors and agency – the work of Michel Foucault. Much has been written on the impact of his work on accounting research and organisation theory, and many review studies are available (Carter, McKinlay & Rowlinson, 2002; Hasselbladh & Kallinikos, 2000; McKinlay & Starkey, 1998; McKinlay & Pezet, 2010; Mennicken & Miller, 2012; Miller & Power, 2013; Power, 2011 – to name just a few). What I would like to add here is that Foucault’s lectures on neoliberalism, in particular, can offer some insights into shifting conceptualisations of actorhood which can lead to novel research questions within both accounting and organisation studies.

One can trace a certain affinity to Foucault in the writings of John Meyer and his colleagues, where explicit references to Foucault’s work and governmentality studies are occasionally made, in particular in writings concerning actorhood and the spread of individualism in modern liberal societies (Bromley & Meyer, 2013; Drori, Meyer & Hwang, 2006; 2009; Meyer, 1986a; Meyer & Jepperson, 2000). Here individual freedom is discussed as a highly elaborated and structured, globally enforced and almost inescapable cultural script in terms that, while perhaps not openly critical, may well accommodate the more critical perspectives that much Foucauldian scholarship has offered on these issues. Modern actorhood is presented as the outcome of a process of devolution of responsibility to act (Meyer & Jepperson, 2000, p. 101):

the ongoing relocation into society of agency originally located in transcendental authority (gods) or in natural forces environing the social system. Over time these exogenous forces (e.g., godly powers) have been relocated as authority immanent within society itself, enlarging social agency, relocating authority from god to church, from church to state, from church and state to individual souls and later citizens.

In this process, the modern actor emerges from nature and the transcendental “as an *authorized agent* for various interests (including those of the self)” (p. 101, emphasis original). Authorized agents “are constructed as having the capacity and responsibility to act as an “other” to themselves, to each other, and indeed for the wider cultural frame itself (as with Mead’s “generalized other”)” (p. 102). Deliberately borrowing from the lexicon of agency theory (Meyer & Jepperson, 2000, p. 101, footnote 2) but turning the latter on its head, this view of modern agency is centred on the tension between self and other. “Self”, or “raw actor”, stands for “an entity pursuing rather unselfconsciously its built-in purposes – built in either through socialization or prior to socialization (e.g., by biology)” (p. 110, footnote 7)¹. “Other” stands for purposes beyond those of the raw actor, such as collective ones and rationalized and universalistic goals more broadly; it thus encompasses the authority of the sciences, professions and all forms of ostensibly disinterested expertise.

While this distinction between self and other is not unproblematic, it illuminates by contrast the paradoxical features of the “agentic actor”, on the one hand “empowered with more and more godlike authority and vision” (Meyer & Jepperson, 2000, p. 105), but on the other hand isomorphic, standardised, highly scripted and decoupled – governed by powerful institutional processes. It is not hard to see a certain resemblance between Meyer and Jepperson’s agentic actor, instituted as “free”, and Foucault’s analysis of *homo oeconomicus* as “someone who is eminently governable” (2008, p. 270).

The distinction self-other also points to the centrality of the notion of interest in modern characterisations of action (Meyer & Jepperson, 2000, p. 110):

¹ Meyer and Jepperson mention some sexual orientations as examples of nonlegitimated raw interests, and “wanting to buy a nice car” as an example of a legitimated self-interest.

Many of the deepest contradictions of "interest" faced by modern actors are those between the interests of the underlying self and those of highly standardized and enacted agency. The underlying self has goals to pursue or interests to protect; the agent is charged to manage this interestedness effectively, but in tune with general principles and truths.

This tension between interestedness and disinterestedness, which society constantly dramatizes, both in the economy (Hirschman, 1977) and in science (Dear, 1992), has not received much attention within accounting and organisation studies². That interests are to be regarded as constructed is often stated (e.g., Lounsbury, 2008, p. 353), but the how of such construction has yet to be addressed. This is where a closer confrontation between the “actors of modern society” perspective and the intellectual roots of the notion of interest within economic thought could yield novel research questions. Here Foucault’s work on liberalism and neoliberalism can once again be placed in a productive dialogue with new institutionalism. His analysis of *homo oeconomicus* highlights the emergence of the notion of interest as a particular form of subjective will which liberal economic thought from the eighteenth century conceptualises as irreducible to juridical will. *Homo juridicus* and *homo oeconomicus* emerge as heterogeneous constructs. *Homo juridicus*, the subject of rights in a contract, “is characterized by the division of the subject, the existence of a transcendence of the second subject in relation to the first, and a relationship of negativity, renunciation, and limitation between them, and it is in this movement that law and the prohibition emerge” (Foucault, 2008, p. 275). *Homo oeconomicus*, the market actor, on the other hand, “is never called upon to relinquish his interest” as a general advantage is seen to ultimately derive from the pursuit of individual interests, through “an egoistic mechanism, a directly multiplying mechanism without any transcendence in which the will of each harmonizes spontaneously and as it were involuntarily with the will and interest of others” (pp. 275-276).

This quick sketch of Foucault’s analysis, while necessarily brief, is nonetheless evocative of the different roles played by law and economics (and, by extension, accounting) in constituting actorhood (Meyer, 1986b), and speaks of their underlying theories of interest convergence. In particular, when thinking of firms as actors “balancing

² See Steiner, Trespeuch & Hamilton (2013) for a constructivist perspective to the study of interests within economic sociology, and Weldes (1996) for a similar approach in the field of international relations.

self-interested goals with the interests and capacities of external stakeholders” (Bromley & Sharkey, this volume) in ways that transcend strict legal requirements, there is a question of the mechanisms through which such balancing of interests is supposed to be achieved, somewhere in-between the paradigm of *homo juridicus* and *homo oeconomicus*. In other words, being a corporate actor underpins some theories of interest, conflict of interest, and interest alignment which are currently poorly explored from a social constructivist standpoint. Further analyses of firms’ actorhood should promote our understanding of where such explicit or implicit theories of interest originate and what their implications are for the ascribed agentic capabilities of firms.

One obvious place to look, in this regard, is economics (Miller & Power, 2013). Writings on actorhood often stress that their use of the notion of agency differs from agency theory (Bromley & Sharkey, footnote 5; Meyer & Jepperson, 2000, footnote 2), in line with sociological new institutionalism’s self-distancing from interest-based theories of action and organisation. However, as the performativity of economics research agenda and much sociologically oriented accounting scholarship would suggest, there may be some value in exploring in more detail the extent to which agency theory and related economic ideas may have had a role in shaping contemporary notions of actorhood (bearing in mind Mirowski & Nik-Khah’s warning discussed above). As is well known, neoliberal thought of the Chicago School variety (especially Gary Becker’s work) encompasses the expansion of economics into a generalised theory of rational action, one in which economic action gets redefined as “any conduct which responds systematically to modifications in the variables of the environment” and economics as “the science of the systematic nature of responses to environmental variables” (Foucault, 2008, p. 269). It is precisely because of such systematicity and thus predictability that (as mentioned above) Foucault pronounces *homo oeconomicus* to be “someone who is eminently governable” (p. 270), pointing to myths of rational control which new institutionalism is very well acquainted with. So there is a question of if and to what extent the reason why firms “express their status as autonomous, purposeful entities in ways that go beyond obvious economic gain” (Bromley & Sharkey, this volume) may be found in the transformation of economics into a theory of action more broadly – a theory of everything.

Stakeholderhood, too, may be seen in this light. One can find echoes of theories of rational action in the early conceptualisations of stakeholder theory within the strategic

management literature, where such theory was presented as an answer to managers' need to respond strategically to unprecedented environmental turbulence (Freeman, 1984; Freeman & McVea, 2001). The expanding set of "interested parties" who populate the environment of firms are themselves constructed as "actors" in need of management, but also ascribed with the responsibility to hold companies accountable. As actorhood expands, it furthers more elaborate structures which underpin theories of interest alignment, misalignment, equilibrium, and the like. Actorhood, that is, may ultimately become constructed as a game. At the same time, stakeholders are theorised as bearers of rights, not simply interests. Here, again, *homo oeconomicus* meets *homo juridicus*, and there is a question of how such meeting unfolds and whether *homo juridicus*, especially with the spreading of soft laws governing through incentives or of hard laws written in the name of irreducible market interests, may become slowly absorbed into *homo oeconomicus* (Foucault, 2008; Supiot, 2007).

The tension self-other takes us straight to accounting as a key principal-agent technology constantly absorbing new mandates and becoming more structured and elaborate, as well as more loosely coupled (e.g., the "relevance lost" debate (Kaplan & Johnson, 1987), or the "auditability" problem (Power, 1997; 2007)) as its agentic properties expand (e.g., from bookkeeping to business partnering, via strategic management accounting, social and environmental accounting, performance measurement, risk management, and the like). Bromley and Sharkey's paper and the notion of actorhood draw our attention to the fact that the multiplying bits and pieces which make up accounting (Miller, 1998) are integrated and absorbed in elaborate technologies of actorhood and otherhood which are bound to produce "loose couplings" of many sort. This is a reminder that issues such as "green washing" or "auditability" may not be treated as research findings in themselves, but can be further investigated in terms of the modes of unfolding of specific rationalisation processes which structure corporate actorhood into a multiplicity of loosely aligned elements and heterarchies of values (Stark, 2009).

Most of these comments go in the direction of bringing Bromley and Sharkey's high-level, broad documentation of cultural rationalisation and actorhood expansion into a dialogue with the more specific and localised qualitative inquiries that have concerned accounting scholarship, inviting a more historically nuanced set of analyses around

conceptual issues surrounding the notion of actorhood and their link with various accounting techniques. This dialogue entails seeking to combine a tradition largely based on the legacy of Max Weber's notion of rationalisation with research inspired by Michel Foucault and his interest in specific rationalities and their historically shifting conditions of possibility. While this encounter is problematic (Clegg, 1994; O'Neill, 1986; Power, 2011; Szokolczai, 1998), it can result in a productive tension and complementarity. Indeed, some writings on actorhood make direct reference to Foucault's idea of modern power as both individualising and totalising (Drori, Meyer & Hwang, 2009, p. 35), as famously discussed in his lecture on *Omnes et Singulatim* (Foucault, 1981). Foucault largely referred to the resurfacing of Christian pastoral techniques within the modern governmental state, which takes the government of populations, as well as governing through individual freedom, as its double object. The tension self-other and the cultural elaboration and organisational expansion it commands shed additional light on what individualising and totalising might entail. In particular, while the theme of governing through individual freedom and subjectification processes has attracted substantial attention within accounting scholarship, the totalising side of the equation seems to have attracted much less interest. With the caveat of treating problematizations of rational action neither as "an anthropological constant nor a chronological variation" (Foucault, 1984, p. 49), studies such as Bromley and Sharkey's help us document and grasp in a more systematic fashion the sheer force, acceleration and universalising quality of the processes of cultural rationalisation which construct modern actorhood in a post-national constellation (Krücken & Drori, 2009), well beyond the governmental state.

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